MASSACHUSETTS DEPARTMENT OF REVENUE

SOFTWARE DEVELOPERS USER GUIDE
FOR CORPORATE, FIDUCIARY AND
PARTNERSHIP E-FILE

Information Services Organization
Project Management Office
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Corporate E-Filer – Registration and Transmitter Guide

Currently the DOR supports one method of electronically transmitting Corporate returns in bulk. This method requires the use of an SSH client and Registration as a Professional Tax Preparer (PTP) with bulk filer option on the WebFile for Business site.

We have endeavored to make the registration and transmission process as simple as possible without compromising security. The following sections describe the registration process and the transmission process.

Registration Process

You may or may not already be registered with WebFile for Business. Choose the topic below that best matches your current registration status with the WebFile for Business site.

My Company is Already Registered as a PTP with Bulk Filer Option

All you'll need to do is update your service company information with an SSH-generated Public Key. Go to the section titled **Update My SSH-Generated Public Key.**

My Company is Already Registered as a PTP But Without Bulk Filer Option

To upgrade your status with the Bulk Filer option:
1. Login to WebFile for Business
2. Choose the "Contact DOR" link
3. On the Contact DOR form, choose the "I am a PTP and want to register for Bulk File Transfer" category, Submit the request.
4. You will receive an email when the request is approved.
5. Once you have received the approval email, log back in and proceed to update your SSH-Generated Public Key. Go to the section titled **Update My SSH-Generated Public Key** for instructions.

My Company is Registered as a Taxpayer, But Not as a PTP

You can activate your company as Professional Tax Preparer, then request bulk filer status.
To do so:
1. Login to WebFile for Business
2. From the "Account Management" menu or section page, choose the "Manage PTP Status" option.
3. Fill out the form and click the Register button. This enables your registration status immediately.
4. You must now request Bulk Filer status. Follow the steps under the section **My Company is Already Registered as a PTP But Without Bulk Filer Option**.

My Company is Not Registered With WebFile for Business

To register as a Professional Tax Preparer,
1. Point your browser at https://wfb.dor.state.ma.us/webfile/business Click the **Register** link under the "***I want to***" menu and follow the instructions for registering as a Professional Tax Preparer, and/or a Bulk File Transmitter. Make sure you select the Bulk Filer option on the registration page—otherwise you will have to make a separate request later.
2. When your registration request is approved, you will receive an email.
3. Upon receipt of your registration activation email, follow the steps under the section **Update My SSH-Generated Public Key**

Update My SSH-Generated Public Key

To update your SSH Public Key, you must be registered as a Professional Tax Preparer with Bulk Filer option, and you must have an SSH client which can generate the Public Key. If you do not have an SSH client and/or do not know how to generate the key, follow the steps under the section **Obtaining and Configuring SSH and Public Key Generation.**

Once you have your generated key, take the following steps on the WebFile for Business site:

1. Login to WebFile for Business
2. From the "Account Management" menu or section page, choose the "Manage PTP Status" option.
3. Click the Update Certificate button.
4. Paste the Public Key generated by the SSH client into the text box labeled "New Public Key Certificate" and click Set Certificate.

If your key was not in the correct format or did not update successfully, you will see an error message. Otherwise, your key has been updated. This key must be the one you use when transmitting files to the DOR via SSH.

Obtaining and Configuring SSH and Public Key Generation

File transfers to DOR are done using the SSH (Secure Shell) protocol, which provides strong encryption of network traffic. An SSH client is necessary in order to transfer your files to DOR. DOR recommends using the commercial SSH client, available from SSH Communications Security® (http://www.ssh.com/).

It's available for the Microsoft Windows® operating systems, and for several varieties of Unix, including Linux. Check the license that comes with the software for full details.

DOR may be able to assist users of the commercial SSH client with transferring files to DOR, but cannot assist users initially installing and running SSH. Support for installation and configuration should be directed to SSH customer support.

There are several freeware SSH clients, including OpenSSH, available from http://www.openssh.org, which caters mainly to Unix operating systems (although the website has links to ports to other operating systems). Although these freeware SSH clients may be successfully used to transfer files to DOR, DOR is not in a position to provide support to anyone using them.

Installing SSH

Here, we'll only deal with the commercial SSH client under Windows. You'll have to consult your vendor or other sources for installation of other versions of SSH and other operating systems.

As of writing, the current version of the SSH client is 4.1.1, and we'll describe the installation and setup procedure based on that version. Other versions will probably be similar.

Commence installation in the usual way by double-clicking on the appropriate program and accepting any license agreements and default settings along the way. At the end of the process, you should have a desktop shortcut named "SSH Tectia Client". Double-click on that icon, and you should be rewarded with the SSH terminal window.
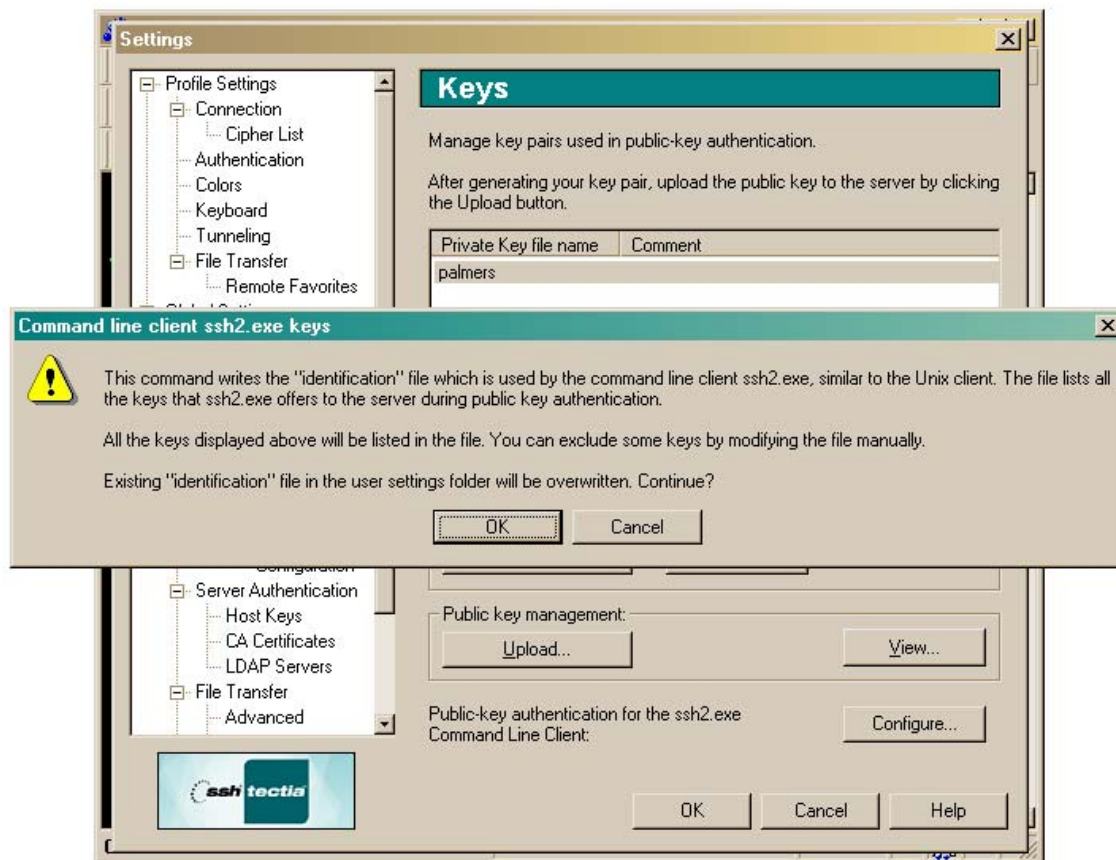
Public Key Generation

The next step is to generate your public/private key pair. The easiest way to do this with commercial SSH is to use the key-generation facilities of the GUI client:

- Under the 'Edit' menu, select 'Settings…'
- Select 'Global Settings/User Authentication/Keys
- Click on the 'Generate New…' button
- Follow the instructions on the dialog box, accepting default settings where applicable. The actual key generation step may take some time
- When the process completes, you are asked to click 'Next' to continue. Do so, and you'll be asked for some information about your new key. Fill in the dialog as required, and click on 'Next'.
- Click on the 'Finish' button. The 'Upload Public Key' function is of no use here.
- Click on your new key in the "Keys" window, and click on the 'Configure' button next to "Public key authentication for the ssh2.exe Command Line Client". Click on 'OK' to overwrite and existing

identification file, Click on 'OK' again, and your keys should be available for use with the command-line SSH clients. The screen shot below illustrates this:
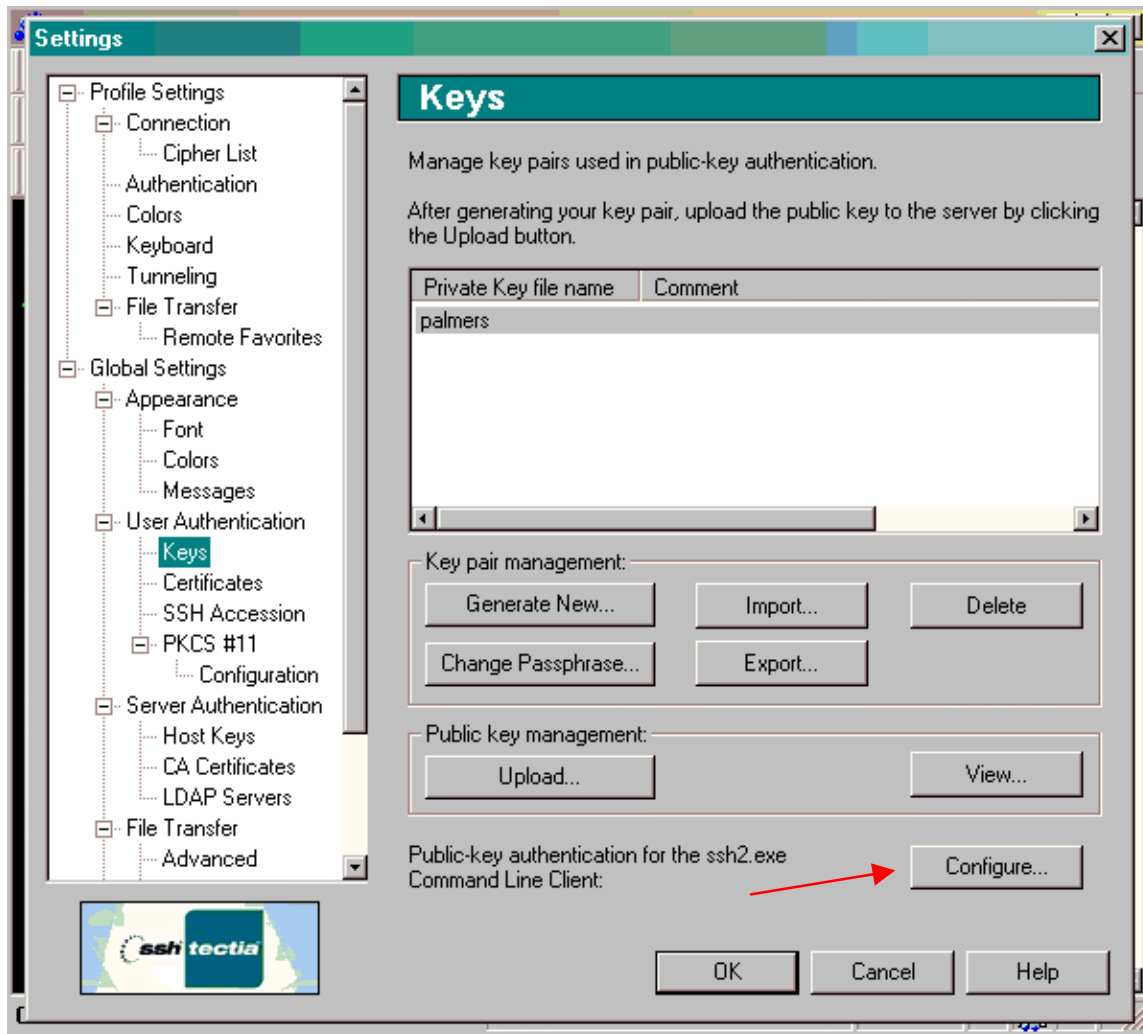
Upon clicking the Configure button, you receive a confirmation dialog similar to:

Settings

- Profile Settings
  - Connection
    - Cipher List
  - Authentication
  - Colors
  - Keyboard
  - Tunneling
  - File Transfer
    - Remote Favorites

Keys

Manage key pairs used in public-key authentication.

After generating your key pair, upload the public key to the server by clicking the Upload button.

Private Key file name	Comment
palmers	

Command line client ssh2.exe keys

This command writes the "identification" file which is used by the command line client ssh2.exe, similar to the Unix client. The file lists all the keys that ssh2.exe offers to the server during public key authentication.

All the keys displayed above will be listed in the file. You can exclude some keys by modifying the file manually.

Existing "identification" file in the user settings folder will be overwritten. Continue?

OK   Cancel

- Server Authentication
  - Host Keys
  - CA Certificates
  - LDAP Servers
- File Transfer
  - Advanced

ssh tectia

Public key management:

Upload...   View...

Public-key authentication for the ssh2.exe
Command Line Client: Configure...

OK   Cancel   Help

Click the OK button.

Lastly, you'll need to configure the SSH client to use User Keys. Go to Edit menu, click Settings. Under Profile Settings, click Authentication. This will bring a up a dialog where, under the section "Public Key Authentication Methods" move the line "User Keys" to the top of the list of methods if it is not already there. Click the OK button
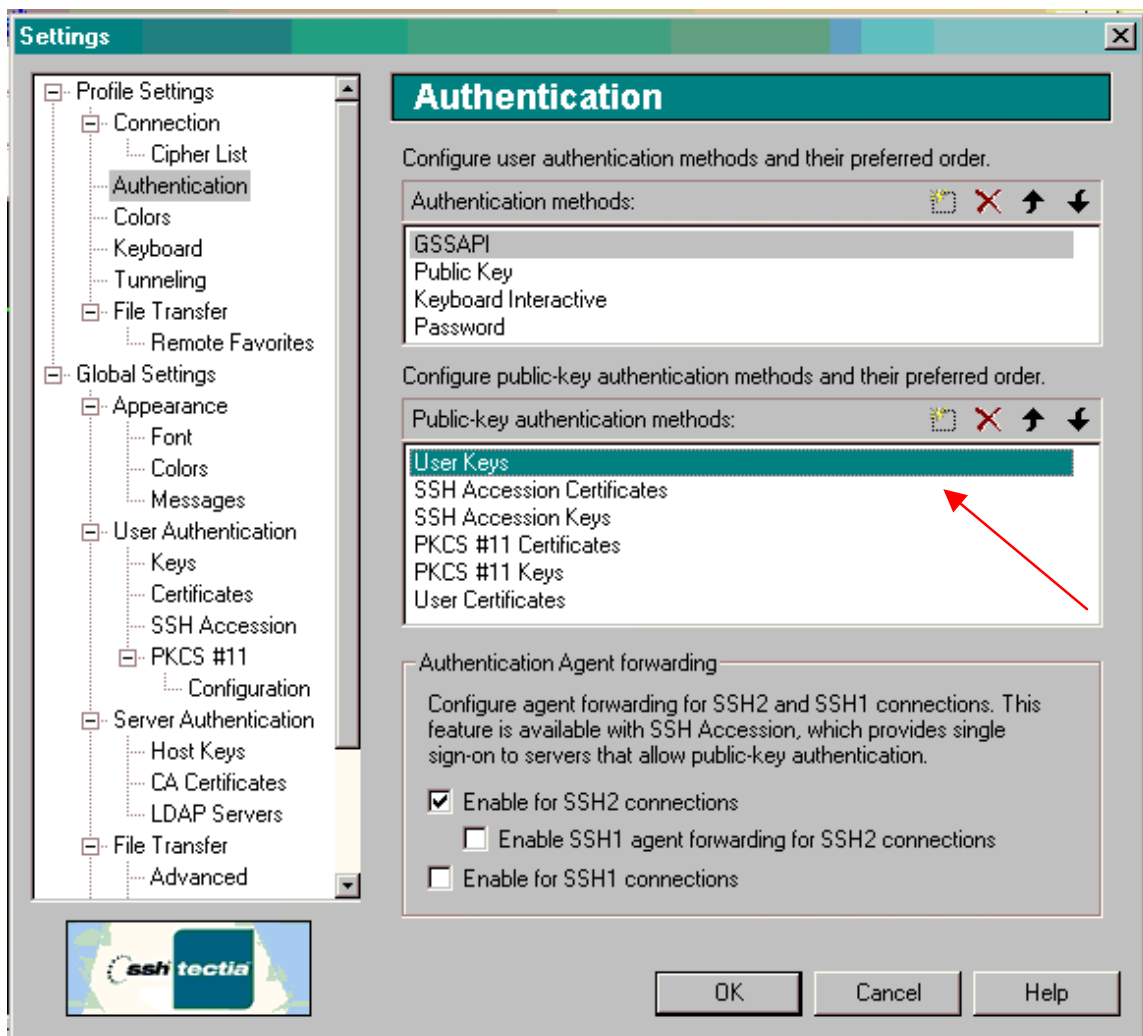
Copying Your Public Key to the Clipboard

To copy your public key to the clipboard, ready for uploading to WebFile for Business:

- In the 'Keys' window, click on 'View…' under "Public Key Management". This will bring up a copy of Notepad with the public key in it
- Select the entire text with the mouse. Make sure you include the lines containing "BEGIN SSH2 PUBLIC KEY" and "END SSH2 PUBLIC KEY". Alternatively, hold down the control key and press the 'A' key, which should select the whole file.
- Under the 'Edit' menu, select 'Copy'

Now paste the key into WebFile for Business as detailed above.

Transmission of Files

Logging into the DOR SSH Server

Once your public key has been uploaded to DOR, you should be able to commence transferring files. Your login ID is your FID prefixed by the letters "FID". For example, if your FID is 121212121, then your SSH login ID (also known as a "username") would be: FID121212121. **Do not use your WFB login id as your SSH username.**

File Naming Convention

Files should be named according to their type. Extensible Markup Language files should use the extension xml. Text files (ASCII or EBCDIC) should use the extension txt. Each file name should be unique, and include the FID number used to log into the SSH server, as well as a date (4 digit year) and time (24 hour clock). Note: For batch filers, the FID numbers within wage reporting and wage withholding files are not assumed to be the same as the FID numbers used to log into SSH or as part of the filename. Beyond the FID, timestamp and extension, file names must conform to the rules required for the specific filing. Files may be sent compressed or uncompressed, compressed is preferred to conserve on network bandwidth. Compress files with any of the following: Gzip, winzip, pkzip.

Note that the term FID is synonymous with EIN.

Corporate Returns

Corporate return files have the following naming convention:

Syntax:	`CORP[fid][yr][mo][day][hr][min][sec].xml`
Example:	`CORP123456789200301011145959.xml`

Where:

`[fid]`	is the FID number used to log into SSH.
`[yr]`	is the 4 digit year.
`[mo]`	is 01-12.
`[day]`	is 01-31.
`[hr]`	is 01-24.
`[min]`	is 01-60.
`[sec]`	is 01-60.

Corporate Return Acknowledgement Files

To retrieve Corporate Return Acknowledgement files, use the instructions in the section **Transfer From DOR.** The name of the acknowledgement file is the same name as the file you sent with the suffix ".ack" appended to it. Outbound files will be unzipped. So for example, if you sent the file in as named above, the acknowledgement file would be named: `CORP121212121200301011145959.xml.ack`

Wage Withholding

Since withholding files can be either XML or legacy flat file format, the extension should match the format actually used. XML is shown in the example. Flat file format should use TXT.

Syntax:	`MA941[fid][yr][mo][day][hr][min][sec].xml`
Example:	`MA9411212121212120030101145959.xml`

Where:

`[fid]`	is the FID number used to log into SSH.
`[yr]`	is the 4 digit year.
`[mo]`	is 01-12.
`[day]`	is 01-31.
`[hr]`	is 01-24.
`[min]`	is 01-60.
`[sec]`	is 01-60.

Wage Reporting

Wage reporting files are the same as the data sent on magnetic tape or floppy disk. They are identified as such by a prefixed of "MAWR1". Since these files can contain data in several formats, they should include a format code in their name, as well as a layout code. These match the elections available on the WR-1 Magnetic Media Transmitter Report.

Syntax:	`MAWR1[fmt][enc][fid][yr][mo][day][hr][min][sec].txt`
Example:	`MAWR1IA12121212120030101145959.txt`

Where:

`[fmt]`	S = SSA; D = DOR; I = ICESA; F = Diskette.
`[enc]`	A = ASCII; E = EBCDIC; V = VMS.
`[FID]`	is the FID number used to log into SSH.
`[yr]`	is the 4 digit year.
`[mo]`	is 01-12.
`[day]`	is 01-31.
`[hr]`	is 01-24.
`[min]`	is 01-60.
`[sec]`	is 01-60.

Initiating the Transfer (Commercial Version of SSH)

Transfers to and from DOR are performed from the command line. The GUI that comes with the commercial version is not compatible with DOR's server setup.

Transfers to DOR

If you're using the commercial SSH client, transfers to DOR can be done using either scp or sftp:

Syntax:	`scp2 [filename] [username]@[server]#[port]:upload/[filename]`
Example:	`scp2 MA9411212121212120030101145959.xml` `FID121212121@secure.dor.state.ma.us#444:upload/MA9411212121212120030101145959.xml`

Syntax:	`sftp2 -B [batchfile] [username]@[server]#[port]`

Example: `sftp2 -B work.bat FID121212121@secure.dor.state.ma.us#444`

`[filename]`	Name of file to transfer.
`[username]`	FID. Example: FID121212121
`[server]`	DOR server = secure.dor.state.ma.us.
`[port]`	Port to connect to. DOR uses port 444.
`[batchfile]`	A file with the following FTP commands:
	`cd upload`
	`put [filename]`
	`Quit`

Transfers from DOR

These are similar to transfers to DOR, but the order of the remote and local filenames is reversed where applicable and files available for download are in a `directory` named with your user name (your `FID` name, e.g. FID121212121) under the general "download" `directory`.

```
In addition to the direct path examples provided below, you will be able to
list files by doing "ls", and to download multiple files with the "mget"
command. For example, "ls download/FID121212121", and "mget
download/FID121212121/*".
```

```
If there are no files available, the "download/username" directory WILL NOT
EXIST. It only gets created when files are ready for download. You will need
to handle this if using automated scripts.
```

```
Examples of direct path, single file retrieval:
```

Syntax:	`scp2` `[username]@[server]#[port]:download/FID121212121/[filename] [filename]`

Example:	`scp2`
	`FID121212121@secure.dor.state.ma.us#444:download/FID121212121/MA94112121212120`
	`030101145959.xml`
	`MA94112121212120030101145959.xml`

Syntax:	`Sftp2 -B [batchfile] [username]@[server]#[port]`
Example:	`Sftp2 -B work.bat FID121212121@secure.dor.state.ma.us#444`

`[filename]`	Name of file to transfer.
`[username]`	FID. Example: FID121212121
`[server]`	DOR server = secure.dor.state.ma.us.
`[port]`	Port to connect to. DOR uses port 444.
`[batchfile]`	A file with the following FTP commands:
	`cd download\FID121212121`
	`get [filename]`
	`Quit`

Notes

The first time you connect to DOR's SSH server, you will likely be asked if you want to save the new host key. You should answer "yes" here. SSH will warn you if it detects a different host key in subsequent transfer attempts (which may mean that an unauthorized attempt is being made to eavesdrop on your communication with DOR).

DOR's public-key fingerprint is:
          xinat-mopyv-veget-sesir-levib-biper-teneh-kycim-dahum-pykep-muxyx

Consult the documentation for your SSH client to determine how to use this information to confirm that the site that you've connected to is indeed DOR and has the correct public key.

Grouping of Returns

A file may contain different types of returns. However, we request that within each file, the return types and their bottom lines be separately grouped together as follows.

First, each file should be grouped by return type: Form 355, Form 355C, Form 355S, Form 355SC, Form 2, Form 2G, Form 3.

Then, within each group of return type, we request that each be further grouped as follows:

- Group all Refund returns together
- Group all Refund returns with Overpayment carried forward together
- Group all Tax Due returns with Payments attached together
- Group all Tax Due returns without Payments together
- Group all Zero Tax Due returns together

If the transmission is not ordered this way, it will still be accepted. This will not result in an error, but your file will get processed faster if it is ordered accordingly.

355x BUSINESS RULES - TAX YEAR 2004 Version 041405

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-002	The Form 355x, Registration Information, Line 4 (355, 355C), Line 5 (355S) or Line 13 (355SC), is yes, but the FID of the Parent Corporation, Line 10 (355C, 355S), Line 11 (355) or line 13 (355SC) is not a valid FID.	Missing Data, Incorrect Data	Reject	355, 355S, 355C, 355SC	
F355x-003	The Form 355x, Registration Information, Line 7 (355), or Line 6 (355C, 355S), is yes, but the Excise Calculation, Line 2 is not equal to zero, or, Schedule D, Line 10, is less than zero.	Math Error Data Mismatch	Reject	355, 355C, 355S	
F355x-004	The Form 355x, Excise Calculation, Line 1 and Line 2 are both populated, only one Line item can be populated.	Incorrect Data	Reject	355, 355C, 355S	
F355x-005	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-006	The Form 355x, Excise Calculation, Line 1, Taxable Massachusetts Tangible Property amount does not agree with the amount from the Schedule C, Line 4.	Data Mismatch	Reject	355, 355S, 355C	
F355x-007	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-008	The Form 355x, Excise Calculation, Line 2, Taxable Net Worth amount does not agree with the amount from the Schedule D, Line 10.	Data Mismatch	Reject	355, 355S, 355C	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-009	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) or Qualifying Taxable Income and Passive Investment Income amount (355S) or Principal Reporting Corporations only Amount (355C) has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-010	The Form 355x, Excise Calculation, Line 3, Massachusetts Taxable Income amount (355) does not agree with the amount from the Schedule E, Line 25 (355).	Data Mismatch	Reject	355, 355C	
F355x-020	The Form 355x, Excise Calculation, Line 15 (355, 355C), Line 18 (355S), or Computation of Excise, Line 11 (355SC), Total Credits amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-021	The Form 355x, Excise Calculation, Line 16 (355, 355C), Line 19 (355S), or Computation of Excise, Line 12 (355SC), Excise after Credits amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-022	The Form 355x, Excise Calculation, Line 17 (355, 355C), Line 20 (355S), or Computation of Excise, Line 13 (355SC), Minimum Excise must equal 456.	Incorrect Data	Reject	355, 355S, 355C, 355SC	
F355x-023	The Form 355x, Excise Calculation, Line 18 (355, 355C), Line 21 (355S), or Computation of Excise, Line 14 (355SC), Excise Due before Voluntary Contribution amount must be the greater of line 16 or 17 (355, 355c), the greater of Line 19 or 20 (355S) or the greater of Line 12 or 13 (355SC).	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-024	The Form 355x, Excise Calculation, Line 20 (355), Line 21 (355C), Line 23 (355S), or Computation of Excise, Line 16 (355SC), Excise Due plus Voluntary Contribution amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-025	The Form 355x, Excise Calculation, Line 24 (355), Line 25 (355C), Line 27 (355S), or Line 20 (355SC), Amount Overpaid has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-026	The Form 355x, Excise Calculation, Line 25 (355), Line 26 (355C), Line 28 (355S), or Line 21 (355SC) Amount Overpaid to be Credited is greater than the Amount Overpaid.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-027	The Form 355x, Excise Calculation, Line 26 (355), Line 27 (355C), Line 29 (355S), or Line 22 (355SC), Amount Overpaid to be Refunded is greater than the Amount Overpaid or has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-028	The Form 355x, Excise Calculation, Line 27 (355), Line 28 (355C), Line 30 (355S), or Line 23 (355SC), Balance Due Amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C, 355SC	
F355x-030	The Form 355x, Schedule A, the FID does not match the FID on the Form 355x, page 1 or is not present.	Data Mismatch	Reject	355, 355S, 355C	
F355x-031	The Form 355x, Schedule A, Line 11, Total Tangible Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-032	The Form 355x, Schedule A, Line 18, Total Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-033	The Form 355x, Schedule A, Line 31, Total Capital amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-034	The Form 355x, Schedule A, Line 33, Total Liabilities and Capital amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-035	The Form 355x, Schedule B, the FID does not match the FID on the Form 355x, page 1 or is not present.	Data Mismatch	Reject	355, 355S, 355C	
F355x-036	The Form 355x, Schedule B, Line 1, Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4.	Data Mismatch	Reject	355, 355S, 355C	
F355x-037	The Form 355x, Schedule B, Line 2, Massachusetts Real Estate amount is not equal to the amount from Schedule A, Lines 1a and 1b.	Data Mismatch	Reject	355, 355S, 355C	
F355x-038	The Form 355x, Schedule B, Line 3, Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	Data Mismatch	Reject	355, 355S, 355C	
F355x-040	The Form 355x, Schedule B, Line 5, Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	Data Mismatch	Reject	355, 355S, 355C	
F355x-041	The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-042	The Form 355x, Schedule B, Line 7 Massachusetts Tangible Property NOT Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-043	The Form 355x, Schedule B, Line 8 Total Assets amount does not agree with the amount from Schedule A, Line 18.	Data Mismatch	Reject	355, 355S, 355C	
F355x-044	The Form 355x, Schedule B, Line 9, Massachusetts Tangible Property Taxed Locally amount does not agree with The Form 355x, Schedule B, Line 6, Massachusetts Tangible Property Taxed Locally amount.	Data Mismatch	Reject	355, 355S, 355C	
F355x-045	The Form 355x, Schedule B, Line 10, Total Assets not Taxed Locally amounts has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-046	The Form 355x, Schedule B, Line 12, Assets subject to Allocation amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-048	The Form 355x, Schedule B, Line 14, Allocated Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-049	The Form 355x, Schedule B, Line 15, Tangible Property Percentage has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-050	The Form 355x, Schedule C is populated when the percentage from Schedule B, Line 15 is less than 10%	Data Mismatch	Reject	355, 355S, 355C	
F355x-051	The Form 355x, Schedule C, Line 1 Total Massachusetts Tangible Property amount does not agree with the amount from Schedule A, Line 4 .	Data Mismatch	Reject	355, 355S, 355C	
F355x-052	The Form 355x, Schedule C, Line 2a Massachusetts Real Estate amount does not agree with the amount from Schedule A, Line 1a and 1b.	Data Mismatch	Reject	355, 355S, 355C	
F355x-053	The Form 355x, Schedule C, Line 2b Massachusetts Motor Vehicles and Trailers amount does not agree with the amount from Schedule A, Line 1c.	Data Mismatch	Reject	355, 355S, 355C	
F355x-055	The Form 355x, Schedule C, Line 2d Massachusetts Leasehold Improvements Taxed Locally amount does not agree with the amount from Schedule A, Line 1h.	Data Mismatch	Reject	355, 355S, 355C	
F355x-056	The Form 355x, Schedule C, Line 2e, Exempt Goods amount does not agree with the amount from Schedule A, Line 2b.	Data Mismatch	Reject	355, 355S, 355C	
F355x-057	The Form 355x, Schedule C, Line 3, Total Exempt Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-058	The Form 355x, Schedule C, Line 4, Taxable Massachusetts Tangible Property amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-059	The Form 355x, Schedule D is populated when the percentage from Schedule B, Line 15 is 10% or Greater.	Data Mismatch	Reject	355, 355S, 355C	
F355x-060	The Form 355x, Schedule D, Line 1, Total Assets amount does not agree with the amount from Schedule A, Line 18.	Data Mismatch	Reject	355, 355S, 355C	
F355x-061	The Form 355x, Schedule D, Line 2, Total Liabilities amount does not agree with the amount from Schedule A, Line 26.	Data Mismatch	Reject	355, 355S, 355C	
F355x-062	The Form 355x, Schedule D, Line 3 Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule B, Line 6.	Data Mismatch	Reject	355, 355S, 355C	
F355x-063	The Form 355x, Schedule D, Line 4, Mortgages on Massachusetts Tangible Property Taxed Locally amount does not agree with the amount from Schedule A, Line 19a.	Data Mismatch	Reject	355, 355S, 355C	
F355x-064	The Form 355x, Schedule D, Line 5, Net Value of Massachusetts Property Taxed Locally amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-065	The Form 355x, Schedule D, and Line 6 Investments in Subsidiaries at least 80% Owned amount does not agree with the amount from Schedule A, Lines 12a.	Data Mismatch	Reject	355, 355S, 355C	
F355x-066	The Form 355x, Schedule D, Line 7, Deductions from Total Assets amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-067	The Form 355x, Schedule D, Line 8, Allocable Net Worth of Domestic Corporation amount has been calculated incorrectly and/or is less than zero.	Math Error	Reject	355, 355S, 355C	
F355x-069	The Form 355x, Schedule D, Line 10, Taxable Net Worth using Domestic Corporation Calculation amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-070	The Form 355x, Schedule E-1, Line 5, Total Taxable Dividends amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-071	The Form 355x, Schedule E-1, Line 6, Dividends eligible for deduction amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-072	The Form 355x, Schedule E-1, Line 7, Dividends deduction amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-073	The Form 355x, Schedule E, the FID does not match the FID on the Form 355x, page 1.	Data Mismatch	Reject	355, 355S, 355C	
F355x-074	The Form 355x, Schedule E, Line 6, Adjusted Net Federal Income amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-075	The Form 355x, Schedule E, Line 13, Adjusted Income after Massachusetts Add Backs amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-076	The Form 355x, Schedule E, Line 18, Adjusted Income after Massachusetts Deductions amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-077	The Form 355x, Schedule E, Line 19, Loss Carryover amount does not agree with the amount from Schedule E-2, Line 8 or Line 13 whichever applies.	Data Mismatch	Reject	355, 355S, 355C	
F355x-078	The Form 355x, Schedule E, Line 20, Income Subject to Apportionment amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355x-080	The Form 355x, Schedule CD, Line 5a, Accelerated Depreciation less Standard Depreciation Equipment amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-081	The Form 355x, Schedule CD, Line 5b. Accelerated Depreciation less Standard Depreciation Rental Housing amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-082	The Form 355x, Schedule CD, Line 5c, Accelerated Depreciation less Standard Depreciation Buildings other than Rental Housing amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355x-083	The Form 355x, Schedule CD, Line 5d, Accelerated Depreciation less Standard Depreciation Pollution Control Facilities amount has been calculated incorrectly.	Math Error	Reject	355, 355S, 355C	
F355C-001	The Form 355C, Registration Information, Line 4, is no, therefore the Form 355C should not be used.	Incorrect Form	Reject	355C	
F355C-003	The Form 355C, Schedule CG must be present for the Principal Reporting Corporation.	Missing Document	Reject	355C	
F355C-004	The Form 355C, Schedule E-3 must be present for the Principal Reporting Corporation.	Missing Document	Reject	355C	
F355C-014	The Form 355C, Schedule E, Line 29, Total Excise due for Determining Allowable Credits amount has been calculated incorrectly.	Incorrect Data	Reject	355C	
F355C-015	The Form 355C, Schedule E, Line 30, Total Credits Used amount does not agree with the amount from the Excise Calculation, Line 15.	Data Mismatch	Reject	355C	
F355S-001	The Form 355S, Excise Calculation, Line 4, Income amount does not agree with the amount from the Schedule S, Line 17.	Data Mismatch	Reject	355S	
F355SC-001	The Form 355SC, Computation of Excise, Line 4, Massachusetts Gross Income has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-002	The Form 355SC, Computation of Excise, Line 5, Class 1 Excise amount has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-003	The Form 355SC, Computation of Excise, Line 6, Class 2 Excise amount has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-005	The Form 355SC, Computation of Excise, Line 9, Vanpool Credit Carryover Amount does not agree with the amount from Schedule H, Line 27b.	Data Mismatch	Reject	355SC	
F355SC-006	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-007	The Form 355SC, Schedule A, Line 7, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-008	The Form 355SC, Schedule A, Line 13, Net Value of Depreciable Assets Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-009	The Form 355SC, Schedule A, Line 13, Net Value of Depreciable Assets Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-010	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the Beginning of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-011	The Form 355SC, Schedule A, Line 26, Total Liabilities and Capital Amount for the End of Tax Year has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-012	The Form 355SC, Ownership Information, Line 2a, Yes was checked and no Amount was entered or No was checked and an amount was entered.	Incorrect Data	Reject	355SC	
F355SC-013	The Form 355SC, Ownership Information, Line 2b, Yes was checked and no Amount was entered or No was checked and an amount was entered.	Incorrect Data	Reject	355SC	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
F355SC-014	The Form 355SC, Corporate Disclosure Schedule, Line 5, Equipment Amount has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-015	The Form 355SC, Corporate Disclosure Schedule, Line 5, Rental Housing Amount has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-016	The Form 355SC, Corporate Disclosure Schedule, Line 5, Buildings Amount has been calculated incorrectly.	Math Error	Reject	355SC	
F355SC-017	The Form 355SC, Corporate Disclosure Schedule, Line 5, Pollution Control Facilities Amount has been calculated incorrectly.	Math Error	Reject	355SC	
SCH-CG-001	The Schedule CG, FID is not the FID of the Principal Reporting Corporation.	Data Mismatch	Reject	355C	
SCH-CG-006	The Schedule CG, Principal Reporting Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, line 20.	Data Mismatch	Reject	355C	
SCH-CG-007	The Schedule CG, Principal Reporting Corporation, Line 2, Overpayment amount does not match the amount from Form 355C, line 21.	Data Mismatch	Reject	355C	
SCH-CG-008	The Schedule CG, Principal Reporting Corporation, Line 7, Amount Paid with Extension amount does not match the amount from Form 355C, line 23.	Data Mismatch	Reject	355C	
SCH-CG-009	The Schedule CG, Principal Reporting Corporation, Line 8, Amount paid with Return amount does not match the amount from Form 355C, line 30.	Data Mismatch	Reject	355C	
SCH-CG-010	The Schedule CG, Subsidiary Corporation, Line 1, Total Excise Due amount does not match the amount from Form 355C, line 20.	Data Mismatch	Reject	355C	
SCH-CG-011	The Schedule CG, Subsidiary Corporation, Line 2, Overpayment amount does not match the amount from Form 355C, line 21.	Data Mismatch	Reject	355C	
SCH-CG-012	The Schedule CG, Subsidiary Corporation, Line 7, Amount Paid with Extension amount does not match the amount from Form 355C, line 23.	Data Mismatch	Reject	355C	
SCH-CG-013	The Schedule CG, Subsidiary Corporation, Line 8, Amount paid with Return amount does not match the amount from Form 355C, line 30.	Data Mismatch	Reject	355C	
SCH-E-2-001	The Schedule E-2, the FID does not match the FID on the Form 355x, page 1.	Data Mismatch	Reject	355, 355S, 355C	
SCH-E-2-002	The Schedule E-2, Part 1 General Operating Loss, Line 1e amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-003	The Schedule E-2, Part 1 General Operating Loss, Line 2e amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-004	The Schedule E-2, Part 1 General Operating Loss, Line 3e amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-005	The Schedule E-2, Part 1 General Operating Loss, Line 4e amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-006	The Schedule E-2, Part 1 General Operating Loss, Line 5e amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-007	The Schedule E-2, Part 1 General Operating Loss, Line 6, Total Available Loss amount has been calculated incorrectly	Math Error	Reject	355, 355S, 355C	
SCH-E-2-009	The Schedule E-2, Part 1 General Operating Loss, Line 8, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E, Line 19.	Data Mismatch, Math Error	Reject	355, 355S, 355C	
SCH-E-2-010	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 9f amount has been calculated incorrectly	Reject	Reject	355, 355S, 355C	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
SCH-E-2-011	The Schedule E-2 Part 2 New Corporation Net Operating Loss, Line 10f amount has been calculated incorrectly	Reject	Reject	355, 355S, 355C	
SCH-E-2-012	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 11f amount has been calculated incorrectly	Reject	Reject	355, 355S, 355C	
SCH-E-2-013	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 12f amount has been calculated incorrectly	Reject	Reject	355, 355S, 355C	
SCH-E-2-014	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 13, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E, Line **19**.	Data Mismatch Math Error	Reject	355, 355S, 355C	Edit
SCH-E-3-001	The Schedule E-3, the FID does not match the FID of the Principal Reporting Corporation on the Form 355C.	Data Mismatch	Reject	355C	
SCH-E-3-002	The Schedule E-3, Column B, Income Subject to Apportionment amount does not match the amount from Schedule **E-CG**, Line 20.	Data Mismatch	Reject	355C	Edit
SCH-E-3-003	The Schedule E-3, Column C, Apportionment Percentage amount does not match the amount from Schedule **E-CG**, Line **21**.	Data Mismatch	Reject	355C	Edit
SCH-E-3-004	The Schedule E-3, Column D, Massachusetts Taxable Income amount does not match the amount from Schedule **E-CG**, Line **22**.	Data Mismatch	Reject	355C	Edit
SCH-E-3-005	The Schedule E-3, Line 29 amount has been calculated incorrectly.	Math Error	Reject	355C	
SCH-S-001	The Schedule S, the FID does not match the FID on the Form 355S, page 1.	Math Error	Reject	355S	
SCH-S-002	The Schedule S, Classification Information, Line 14, Total Receipts Excluding Receipts from Intercompany Transactions amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-003	The Schedule S, Classification Information, Line 16, amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-004	The Schedule S, S Corporation Income, Line 21 amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-005	The Schedule S, S Corporation Income, Line 23 amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-006	The Schedule S, S Corporation Income, Line 25, Massachusetts Ordinary Income or loss amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-007	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 45a through 45q amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-S-008	The Schedule S, Resident and Nonresident Reconciliation, Line(s) 47a through 47q amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-SK1-001	The Schedule SK1, the FID does not match the FID on the Form 355S, page 1.	Data Mismatch	Reject	355S	
SCH-SK1-003	The Schedule SK1, Shareholder Distributive Share, Line 3 amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-SK1-021	The Schedule SK1, Shareholder's Basis Information, Line 26a, Stock amount has been calculated incorrectly.	Math Error	Reject	355S	
SCH-SK1-022	The Schedule SK1, Shareholder's Basis Information, Line 26b, Indebtedness amount has been calculated incorrectly.	Math Error	Reject	355S	
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	355, 355S, 355C, 355SC	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	355, 355S, 355C, 355SC	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject	355, 355S, 355C, 355SC	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Rule Text Edit
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	355, 355S, 355C, 355SC	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	Rule Text Edit
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	355, 355S, 355C, 355SC	
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	355, 355S, 355C, 355SC	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Rule Number Change
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	355, 355S, 355C, 355SC, 355-7004	
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	355, 355S, 355C, 355SC, 355-7004	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	355, 355S, 355C, 355SC	

Rule Number	Rule Text	Error Category	Severity	Tax Type	Changes
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject	355, 355S, 355C, 355SC	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	355, 355S, 355C, 355SC	
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Data Mismatch	Reject	355, 355S, 355C, 355SC	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	355, 355S, 355C, 355SC	
X0000-001	The XML data has failed schema validation	XML Error	Reject	355, 355S, 355C, 355SC	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	355, 355S, 355C, 355SC	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	355, 355S, 355C, 355SC	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	355, 355S, 355C, 355SC	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	355, 355S, 355C, 355SC	
X0001-006	Return XML was malformed or invalid	XML Error	Reject	355, 355S, 355C, 355SC	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	355, 355S, 355C, 355SC	
F355-7004	For the Form 355-7004, "Extension Type" is missing.	Data missing	Reject	355-7004	

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R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	355, 355C, 355S	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C	Rule Text Edit
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C	Rule Text Edit
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Incorrect Data	Reject	355, 355S, 355C, 355SC	Rule Number Change
SCH-CG-002	The Schedule CG, Total Tax Due and Payments, Line 1, Total Excise Due amount does not match the amount from Form 355C, line 20 for the Principal Reporting Corporation.	Data Mismatch	Reject	355C	Delete
SCH-CG-003	The Schedule CG, Total Tax Due and Payments, Line 2, Overpayment amount does not match the amount from Form 355C, line 21 for the Principal Reporting Corporation.	Data Mismatch	Reject	355C	Delete
SCH-CG-004	The Schedule CG, Total Tax Due and Payments, Line 7, Amount Paid with Extension amount does not match the amount from Form 355C, line 23 for the Principal Reporting Corporation.	Data Mismatch	Reject	355C	Delete
SCH-CG-005	The Schedule CG, Total Tax Due and Payments, Line 8, Amount paid with Return amount does not match the amount from Form 355C, line 30 for the Principal Reporting Corporation.	Data Mismatch	Reject	355C	Delete
F355x-039	The Form 355x, Schedule B, Line 4, Massachusetts Machinery Taxed Locally amount does not agree with the amount from Schedule A, Line 1d or the Manufacturing Corporation was checked on page 1 and the amount is greater than zero	Data Mismatch	Reject	355, 355S, 355C	Delete
F355x-054	The Form 355x, Schedule C, Line 2c Massachusetts Machinery Taxed Locally amount does not agree with the amount from Schedule A, Line 1d or the Manufacturing Corporation was checked on page 1 **and** the amount is greater than zero.	Data Mismatch	Reject	355, 355S, 355C	Delete
SCH-E-2-008	The Schedule E-2, Part 1 General Operating Loss, Line 7, Net Income amount does not agree with the amount from Schedule E, Line 13.	Data Mismatch	Reject	355, 355S, 355C	Delete
SCH-E-2-014	The Schedule E-2, Part 2 New Corporation Net Operating Loss, Line 13, Loss Carryover Deduction amount has been calculated incorrectly and/or does not agree with the amount from Schedule E, Line **19**.	Data Mismatch Math Error	Reject	355, 355S, 355C	Edit
SCH-E-3-002	The Schedule E-3, Column B, Income Subject to Apportionment amount does not match the amount from Schedule **E-CG**, Line 20.	Data Mismatch	Reject	355C	Edit
SCH-E-3-003	The Schedule E-3, Column C, Apportionment Percentage amount does not match the amount from Schedule **E-CG**, Line **21**.	Data Mismatch	Reject	355C	Edit
SCH-E-3-004	The Schedule E-3, Column D, Massachusetts Taxable Income amount does not match the amount from Schedule **E-CG**, Line **22**.	Data Mismatch	Reject	355C	Edit

F355-7004	For the Form 355-7004, "Extension Type" is missing.	Data missing	Reject	355-7004	New

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Rule Number	Rule Text	Error Category	Severity		Changes
F2-001	The Form 2, Registration Information, Line 4, Rental, Royalty and REMIC income or loss amount does not agree with the amount from the Schedule E, Line 4.	Data Mismatch	Reject	Form 2	
F2-002	The Form 2, Registration Information, Line 7, Total 5.3 Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-003	The Form 2, Registration Information, Line 12, Total Exemptions and Deductions amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-004	The Form 2, Registration Information, Line 13, Net Taxable 5.3 Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-005	The Form 2, Registration Information, Line 14, Interest and Dividend Income amount does not agree with the amount from the Schedule B, Line 40.	Data Mismatch	Reject	Form 2	
F2-006	The Form 2, Registration Information, Line 16, Total Interest and Dividend Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-007	The Form 2, Registration Information, Line 20, Total Exemptions amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-008	The Form 2, Registration Information, Line 21, Net Taxable Interest and Dividend Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-009	The Form 2, Registration Information, Line 22, Net Taxable Income at 5.3% amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-010	The Form 2, Registration Information, Line 23, Tax from Table amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-011	The Form 2, Registration Information, Line 24, 12% Capital Gains amount does not agree with the amount from the Schedule B, Line 41.	Data Mismatch	Reject	Form 2	
F2-012	The Form 2, Registration Information, Line 26, Total 12% Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-013	The Form 2, Registration Information, Line 30, Total Exemptions has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-014	The Form 2, Registration Information, Line 31, Net Taxable Income 12% Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-015	The Form 2, Registration Information, Line 32, 12% Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-016	The Form 2, Registration Information, Line 33, Long Term Capital Gains amount does not agree with the amount from the Schedule D, Line 20.	Data Mismatch	Reject	Form 2	
F2-017	The Form 2, Registration Information, Line 35, Total Long Term Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-018	The Form 2, Registration Information, Line 39, Total Exemptions Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-019	The Form 2, Registration Information, Line 40, Net Taxable Long Term Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-020	The Form 2, Registration Information, Line 41, Tax on Long Term Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-021	The Form 2, Registration Information, Line 43, Total Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-022	The Form 2, Registration Information, Line 45, Tax after Credits amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-023	The Form 2, Registration Information, Line 51, Total Tax Payments amount has been calculated incorrectly.	Math Error	Reject	Form 2	

Rule Number	Rule Text	Error Category	Severity		Changes
F2-024	The Form 2, Registration Information, Line 52, Overpayment amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-025	The Form 2, Registration Information, Line 54, Refund amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-026	The Form 2, Registration Information, Line 55, Tax Due amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-027	The Form 2, Schedule B, Line 4, Total Interest and Dividends amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-028	The Form 2, Schedule B, Line 6, Interest from Massachusetts Banks amount does not agree with the amount from Form 2, Line 5.	Data Mismatch	Reject	Form 2	
F2-029	The Form 2, Schedule B, Line 9, Total Adjustments amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-030	The Form 2, Schedule B, Line 10, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-031	The Form 2, Schedule B, Line 12, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-032	The Form 2, Schedule B, Line 14, Long Term Capital gains on Collectibles amount does not agree with the amount from Schedule D, Line 13.	Data Mismatch	Reject	Form 2	
F2-033	The Form 2, Schedule B, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-034	The Form 2, Schedule B, Line 18, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-035	The Form 2, Schedule B, Line 22, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-036	The Form 2, Schedule B, Line 23, Short Term Losses applied against Interest and Dividends amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-037	The Form 2, Schedule B, Line 24, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-038	The Form 2, Schedule B, Line 26, Short Term Losses available for carryover amount has been calculated incorrectly and/or does not agree with the amount from Line 42.	Data Mismatch	Reject	Form 2	
F2-039	The Form 2, Schedule B, Line 27, Short Term gains and Long Term Gains on Collectibles amount does not agree with the amount from Schedule Line 22.	Data Mismatch	Reject	Form 2	
F2-040	The Form 2, Schedule B, Line 29, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-041	The Form 2, Schedule B, Line 30, Long Term Gains Deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-042	The Form 2, Schedule B, Line 31, Short term Gains after Long Term Gains Deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-043	The Form 2, Schedule B, Line 32, amount does not agree with the amount from Line 12.	Data Mismatch	Reject	Form 2	
F2-044	The Form 2, Schedule B, Line 33, Short Term Losses applied against Interest and Dividends amount does not agree with the amount from Line 23.	Data Mismatch	Reject	Form 2	
F2-045	The Form 2, Schedule B, Line 34, Subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-046	The Form 2, Schedule B, Line 36, Adjusted Interest and Dividends amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-047	The Form 2, Schedule B, Line 37, Adjusted Gross Interest, Dividends and Certain Capital Gains and Losses amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-048	The Form 2, Schedule B, Line 38, Expense and fiduciary compensation deduction amount has been calculated incorrectly.	Math Error	Reject	Form 2	

Rule Number	Rule Text	Error Category	Severity		Changes
F2-049	The Form 2, Schedule B, Line 39, Taxable Interest and Dividends and Certain Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-050	The Form 2, Schedule B, Line 40, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-051	The Form 2, Schedule B, Line 41, Taxable 12% Capital Gains amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-052	The Form 2, Schedule B, Line 42, Available Short Term-Losses Carryover amount has been calculated incorrectly or does not agree with the amount from Schedule B, Line 26.	Data Mismatch	Reject	Form 2	
F2-053	The Form 2, Schedule E, Line 1, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-054	The Form 2, Schedule E, Line 4, Total Rental, Royalty and REMIC Income amount has been calculated incorrectly or does not agree with the amount from Form 2, Line 4.	Math Error Data Mismatch	Reject	Form 2	
F2-055	The Form 2, Schedule F, Line 2, Total Gross 5.3 Income does not agree with the amount from Form 2, Line 7.	Data Mismatch	Reject	Form 2	
F2-056	The Form 2, Schedule F, Line 3, Percentage of Total taxed by other Jurisdictions amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-057	The Form 2, Schedule F, Line 4, Massachusetts Tax on 5.3% Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-058	The Form 2, Schedule F, Line 5, Percentage of Massachusetts Tax amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-059	The Form 2, Schedule F, Line 7, Allowable Credit amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Line 44.	Data Mismatch	Reject	Form 2	
F2-060	The Form 2, Schedule D, Line 8, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-061	The Form 2, Schedule D, Line 10, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-062	The Form 2, Schedule D, Line 12, Massachusetts Gains or Losses amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-063	The Form 2, Schedule D, Line 14, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-064	The Form 2, Schedule D, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-065	The Form 2, Schedule D, Line 18, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-066	The Form 2, Schedule D, Line 20, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-067	The Form 2, Schedule H, Part 1, Line 1, Total Expenses amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-068	The Form 2, Schedule H, Part 1, Line 3, Total Taxable and Nontaxable Part A Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-069	The Form 2, Schedule H, Part 1, Line 4, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-070	The Form 2, Schedule H, Part 1, Line 5, amount has been calculated incorrectly and/or does not agree with the amount from Schedule B, Line 38a.	Math Error, Data Mismatch	Reject	Form 2	
F2-071	The Form 2, Schedule H, Part 2, Line 7, Total Taxable 5.3% Income amount does not agree with the amount from Form 2, Line 7.	Data Mismatch	Reject	Form 2	
F2-072	The Form 2, Schedule H, Part 2, Line 8, Total Part A Income amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-073	The Form 2, Schedule H, Part 2, Line 9, amount has been calculated incorrectly.	Math Error	Reject	Form 2	

Rule Number	Rule Text	Error Category	Severity		Changes
F2-074	The Form 2, Schedule H, Part 2, Line 10, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-075	The Form 2, Schedule H, Part 2, Line 11, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-076	The Form 2, Schedule H, Part 2, Line 12, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-077	The Form 2, Schedule H, Part 2, Line 13, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-078	The Form 2, Schedule H, Part 2, Line 14, Total Taxable and Nontaxable Income amount does not agree with the amount from Form 2, Schedule H, Line 8.	Data Mismatch	Reject	Form 2	
F2-079	The Form 2, Schedule H, Part 2, Line 15, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-080	The Form 2, Schedule H, Part 2, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-081	The Form 2, Schedule H, Part 2, Line 17, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F2-082	The Form 2, Schedule H, Part 2, Line 18, amount has been calculated incorrectly and/or does not agree with the amount from Form 2, Schedule B, Line 38b.	Data Mismatch	Reject	Form 2	
F-M8736-001	The Form M-8736, Line 1, Total tax you expect to owe for 2004, does not agree with Form 2, Line 43.	Data Mismatch	Reject	Form 2	
F-M8736-002	The Form M-8736, Line 6, amount has been calculated incorrectly.	Math Error	Reject	Form 2	
F-M8736-003	The Form M-8736, Line 7, Amount of tax due amount has been calculated incorrectly	Math Error	Reject	Form 2	
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	Form 2	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	Form 2	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject	Form 2	
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Incorrect Data	Reject	Form 2	New
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit & Rule Number Change
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 2	Rule Number Change

Rule Number	Rule Text	Error Category	Severity		Changes
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	Form 2	Rule Number Change
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	Form 2	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject	Form 2	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	Form 2	
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Data Mismatch	Reject	Form 2	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	Form 2	
X0000-001	The XML data has failed schema validation	XML Error	Reject	Form 2	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	Form 2	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	Form 2	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	Form 2	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	Form 2	
X0001-006	Return XML was malformed or invalid	XML Error	Reject	Form 2	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	Form 2	

Business Rules Change Log Form 2

R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Incorrect Data	Reject	Form 2	New
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 2	Rule Text Edit & Rule Number Change

R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	Form 2	Rule Number Change
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	Form 2	Rule Number Change
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	Form 2	Rule Number Change
F2-060	The Form 2, Schedule D, Line 8, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-061	The Form 2, Schedule D, Line 10, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-062	The Form 2, Schedule D, Line 12, Massachusetts Gains or Losses amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-063	The Form 2, Schedule D, Line 14, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-064	The Form 2, Schedule D, Line 16, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-065	The Form 2, Schedule D, Line 18, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete
F2-066	The Form 2, Schedule D, Line 20, amount has been calculated incorrectly.	Math Error	Reject	Form 2	Delete

Form 3 BUSINESS RULES - TAX YEAR 2004 Version 032205

Rule Number	Rule Text	Error Category	Severity		Changes
F3-001	The Form 3, Massachusetts Ordinary Income or Loss, Line 4, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-002	The Form 3, Massachusetts Ordinary Income or Loss, Line 6, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-003	The Form 3, Massachusetts Ordinary Income or Loss, Line 8, Massachusetts Ordinary Income or Loss amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-004	The Form 3, Massachusetts Ordinary Income or Loss, Line 11, Adjusted Massachusetts Net Income or Loss from Rental Real Estate Activities amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-005	The Form 3, Massachusetts Ordinary Income or Loss, Line 14, Adjusted Massachusetts Net Income or Loss from Other Rental Activities amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-006	The Form 3, Apportionment Factors, Line 4, Apportionment Percentage amount has been calculated incorrectly.	Math Error	Reject	Form 3	

Rule Number	Rule Text	Error Category	Severity		Changes
F3-007	The Form 3, Apportionment Factors, Line 5, Massachusetts Apportionment Percentage amount has been calculated incorrectly.	Math Error	Reject	Form 3	
SCH-3K-1-01	The Schedule 3K-1, Partners Distributive Share, Line 4, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	Form 3	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	Form 3	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject	Form 3	
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Incorrect Data	Reject	Form 3	New
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit & Rule Number Change
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	Form 3	Rule Number Change
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	Form 3	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject	Form 3	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	Form 3	

Rule Number	Rule Text	Error Category	Severity		Changes
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	Data Mismatch	Reject	Form 3	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	Form 3	
X0000-001	The XML data has failed schema validation	XML Error	Reject	Form 3	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	Form 3	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	Form 3	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	Form 3	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	Form 3	
X0001-006	Return XML was malformed or invalid	XML Error	Reject	Form 3	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	Form 3	

Business Rules Change Log Form 3

R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-006	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Incorrect Data	Reject	Form 3	New
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit & Rule Number Change
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Data Mismatch	Reject	Form 3	Rule Number Change

Practitioners And Software Vendors Frequently Asked Questions and Answers

- What is the first period of filing that would be required to be filed electronically for corporate and partnership returns and extensions? (I.E.- are fiscal years ending 10/04 and 11/04 required to be filed electronically or will the mandate require only year ending 12/04 and thereafter?)
  - **Tax year ending 12/31/2004 and thereafter.**

- Under the Efile mandate are software vendors required to support every Massachusetts corporate and partnership form and schedule.
  - **A software vendor is not required to support every Massachusetts corporate/partnership form and schedule. However, this does not exempt corporations and partnerships from meeting the Efile obligation. Under the Efile mandated all corporations and partnerships that have met certain thresholds are required to file all forms and schedules electronically whether or not your software supports them.**

- If a vendor makes a business decision to not support certain forms then decides to support them later in the year, will they be able to request DOR approval for these additional forms?
  - **Yes**

- Is there any waiver application process for corporations or partnerships to exempt them from the Efile mandate?
  - **No - all corporations and partnerships that meet the Efile requirements must file and pay electronically.**

- Will the Department establish any down time during the year for the acceptance of electronically filed returns?
  - **The DOR will not cease operations of the Efile program at all.**
- What is the penalty for taxpayer non-compliance with the corporate Efile mandate?
  - **Please refer to TIR 4-30, Section F at http://www.dor.state.ma.us/rul_reg/tir/TIR_04_30.htm**

- How does Massachusetts determine if a return has been timely filed?
  - **The return is considered timely filed if it is received by midnight on the due date.**

- What would be required for proof of attempt to electronically file prior to due date?
  - **Unless the failure to file and/or pay electronically is due to breakdown of the systems or equipment at the Massachusetts Department of Revenue, or other circumstances under which the Commissioner may exercise discretion to waive penalties, such as a copy of the log showing that a transmission was sent prior to the due date, the Department may assess late file and/or late payment penalties and interest.**

- What is the turnaround deadline for tax practitioners to correct and resubmit a rejected Massachusetts return?
    - **All rejected returns and/or payments must be resubmitted by the due date to avoid late file/late pay penalties and interest.**

- How are payments made?
    - **Return payments and extensions with payments can be made through the third party software (ACH debit). These as well as estimated payments can be made through our Webfile For Business application (ACH debit). Estimated payments may also be made via ACH credit.**

- Will a taxpayer be able to choose a partial payment to be Direct Debited and pay the balance by some other means?
    - **A taxpayer will be able to make a partial Electronic Funds Withdrawal (ACH debit) payment; any remaining payment due must also be paid electronically. In addition a taxpayer is able to make a payment using the WebFile for Business application.**

- Prior to the return being due, will a taxpayer be able to select any date up the due date of the return to file a payment?
    - **No, electronic payment warehousing is not an option.**

- If the taxpayer is E-filing <u>after the due date</u> and they choose to pay by Electronic Funds Withdrawal (ACH debit) will they need to select the day of acceptance?
    - **No. Whether or not they are e-filing before or after the due date, the day of acceptance - which is the settlement date - must be the next business day, provided the payment is received by the Department by 4:00 P.M. on the previous business day. If the payment is received after 4:00 P.M. on a business day, the settlement date will be two business days following. No variance will be given.**

- May taxpayers act as self-transmitters?
    - **No, only approved transmitters will be allowed to participate.**

- Is Form 8633 Application for Electronic Filing still required?
    - **No, this form requirement has been omitted from the Electronic Filing program.**

- What are the requirements for ERO's and transmitters/software developers?
    - **The IRS must approve ERO's. IRS approved ERO's will no longer need to separately apply with Massachusetts. Transmitters/software developers must first follow the registration procedures outline in the Software Vendors' Guide and then successfully pass testing.**

- Will Massachusetts use DCN for tracking as they do in Individual?

- o **DOR has created a field for the DCN, which will be 14 characters long. The DOR will not use this field; it is provided for use by the software vendors and/or ERO's.**

- Are the IRS EFIN and ETIN used?
  - o **Massachusetts will use the Federal EFIN and ETIN.**

- Which 2004 Massachusetts corporate returns, forms and schedules be accepted electronically?
  - o **All Massachusetts corporate returns, forms and schedules, with the exception of Form 355SBC, will be accepted electronically**.

- For electronically accepted forms, are there any system limitations on the number of schedules, forms, or items of detail for a given form/schedule or income/loss item? (Example: any limit on the number of K-1's, numbers of entities included in a combined/consolidated return, etc.?
  - o **It is the same for paper filers**.

- What return conditions/types are excluded from 2004 E-filing:
  - o **Consolidated/combined returns?**
    - ▪ **Accepted**
  - o **First year or final year returns?**
    - ▪ **Accepted**
  - o **Amended returns?**
    - ▪ **Not accepted**
  - o **Fiscal year returns?**
    - ▪ **Accepted**
  - o **Short period returns?**
    - ▪ **Accepted**
  - o **Calendar and fiscal year returns ending before December 31, 2004 (requiring 2003 tax year forms)?**
    - ▪ **Not accepted**

- How long will MA continue to accept Massachusetts corporate returns for a given tax year? Is only one tax year at a time supported? Or, multiple tax years?
  - o **This will be determined and a response will be released at a later date.**

- Does Massachusetts only support the paper M-8453-C Efile signature method?
  - o **Yes and the M-8453-C must be retained at the ERO's place of business for a minimum of three years.**

- Does the MA corporate return Efile system support the attachment of supplemental files (.PDF, Excel, Word, etc.)?
  - o **No only DOR approved forms and schedules will be accepted.**

- Which 2004 MA partnership returns, forms and schedules are accepted electronically by Massachusetts?

- o **All partnership returns, forms and schedules are accepted electronically.**

- What return conditions/types are excluded from 2004 E-filing:
  - o **First year or final year returns?**
    - ▪ **Accepted**
  - o **Amended returns?**
    - ▪ **Not accepted**
  - o **Fiscal year returns?**
    - ▪ **Accepted**
  - o **Short period returns?**
    - ▪ **Accepted**
  - o **Calendar and fiscal year returns ending before December 31, 2004 (requiring 2003 tax year forms)?**
    - ▪ **Not accepted**

- How long will MA continue to accept MA partnership returns for a given tax year? Is only one tax year at a time supported? Or, multiple tax years?
  - o **This will be determined and a response will be released at a later date.**

- Does MA only support the paper M-8453-P Efile signature method?
  - o **Yes and the M-8453-P must be retained by the ERO for a minimum of three years.**

- Does the MA partnership return Efile system support the attachment of supplemental files (.PDF, Excel, Word, etc.)?
  - o **No**

- How does Massachusetts determine "timely filing" submittal?
  - o **Massachusetts will use the timestamp of the file when it gets here. The return is considered timely filed if the file timestamp is equal to or less than midnight on the due date.**

- Will the mandated extensions return only accept/reject, or will the return both accept/reject and approved/not approved? We need to determine if the extension ACKS return a simple accepted, or an "extension approved" result.
  - o **The extension ACKS will return a simple accepted if approved.**

- Will Mass validate all returns against the last release version?
  - o **Yes, each schema released will be assigned a version number.**

- How will the software vendors be notified that they have passed testing?
  - o **Via e-mail.**

- What is the process for transmission acknowledgment?
  - o **The XML acknowledgement format from the IRS Form 1120 will be used.**

- What is the limit of number of occurrences for a specific form or schedule?
  - **Limits are defined in the schema as attributes on the element or complex type. This would be in the XML schema, or the description of business rules for validating the Returns, depending on which form or schedule you are referring to.**

- How do other transmission software transmit to Massachusetts autonomously?
  - **Autonomously (unattended) can be done through SSH. DOR will be using private keys for the return transmission, and not usernames/passwords, therefore your SSH client has to be configured properly.**

- Can any filename and extension be used or is there a preferred naming convention?
  - **DOR suggests using the following scheme:**
    - **MA355<EIN number><year><month><day><hour><minute><second>.txt**
    - **Would be:**
    - **MA35599999999920040731160000.txt**

- Do SSH keys have an inherent expiration. Do you change them periodically?
  - **No.**

- Will XML ACKS be wrapped up in MIME and/or SOAP headers?
  - **No, there's no need for SOAP/MIME on outgoing ACKS.**

- Will the use of SCP to move files back and forth be used? Will transmitters also be able to run shell commands under SSH?
  - **For security purposes shell commands are not available on our SSH machines.**

- Will Massachusetts compress ACKS?
  - **Massachusetts will not be compressing ACKS.**

- What does DOR expect to see in the attribute 'documentId'?
  - **A "documentId" is a way to give every document instance a unique name so that it can be referenced in some way. It is a required field and it must be unique**.

- What does DOR expect to see in the attribute 'documentCount' that exists in the <ReturnData> message set?   The schema describes it as 'the number of return documents in the return' - what exactly does that mean?
  - **This is a convention. It's the count of all the documentId'. It as analogous to a checksum.**

- Is it the intention of Massachusetts to stay in sync with the Federal 1120 electronic filing initiatives (MeF) with respect to binary attachments and the use of g-zip?
  - **No. Although we allow the entire MIME file to be zip'd (pkzip or gzip) before transmission, we won't be supporting binary attachments of any**

kind <u>within</u> our XML schema or at the MIME Boundary level. This includes PDF's etc.

- Will Massachusetts indicate form copy number in your reject xpath for a reject that applies to a specific copy of a multiple copy form?
    - **Yes.**

- Will an ack batch file have the same file name as its corresponding return batch or will it have a different extension?
    - **Yes, with an added extension of .ack**

- Will there be one directory in which return files are placed, and another directory from which we get ack files?
    - **Yes, the directory returns are sent to is the "upload" directory, while ack files are in the download\FIDxxxxxxxxx directory. See then Mass EF Vendor Guide for details.**

- Does the document count include the header? What other forms should be included?
    - **DocumentCount should equal the number of distinct DocumentID's that follow. This does not include ReturnHeader, since the ReturnHeader doesn't have a DocumentID.**

- DocID - More than one occurrence cannot have the same ID, what is wanted in the attribute?
    - **Any unique value.**

- Do extension and regular returns need to have different file extensions?
    - **The name of the file used for transmission should be chosen so that you can easily associate the acknowledgements with the original file.**